



Budgeting, Accounting and Reporting  
System (BARS)

**Supplementary Instructions**  
**Division of Developmental  
Disabilities**



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**Budgeting, Accounting  
& Reporting System (BARS)**

**Supplementary Instructions for  
Developmental Disabilities Program  
Funded by the  
Department of Social and Health Services  
Division of Developmental Disabilities**

**Effective July 2008**

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## **OVERVIEW**

This supplement is published by the Department of Social and Health Services (DSHS), Division of Developmental Disabilities (DDD) to aid local governments in accounting for developmental disabilities programs in accordance with the Budgeting, Accounting, and Reporting System (BARS) promulgated by the Office of the State Auditor.

The purpose of the supplement is:

**To define the expenditure elements and sub-elements specific to developmental disabilities expenditure accounts.**

The BARS Manual published by the State Auditor is the official accounting system for local government, while this supplement applies the BARS to DDD/DSHS funds. Element/sub-element codes for the expenditure subsidiary account BASUB 568 are determined by DSHS. Local governments must use the element/sub-element codes in this supplement. There is no additional set of special Fiscal Policies other than what is contained in this supplement and the BARS Manual.

Please refer to the BARS Manual published by the State Auditor ([www.sao.wa.gov](http://www.sao.wa.gov)) for questions regarding BARS Account Code structure, resource account codes, expenditure and use of accounts, definitions and classification of expenditure objects.

**CHART OF ACCOUNTS**

**Summary of Expenditure Accounts**  
**Commonly Used in Developmental Disabilities**

568.10 ADMINISTRATION

568.20 (RESERVED)

568.30 TRAINING EXPENSES

568.31 Staff Training  
568.32 Board Training

568.40 COMMUNITY INFORMATION ACTIVITIES

568.50 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

568.51 Early Intervention Services  
568.52 County Interagency Coordinating Council (CICC)

568.60 CONSUMER SUPPORT

568.61 Child Development Services (Birth to Three)  
568.62 Group Supported Employment  
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568.65 (Reserved)  
568.66 Person to Person  
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568.69 Adult Day Care

568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES

568.91 (Reserved)  
568.92 Administrative Infrastructure Projects  
568.93 Start-up Projects  
568.94 Partnership Projects

**CHART OF ACCOUNTS****Definition of Expenditure Accounts**  
**Commonly Used In Developmental Disabilities**

## 568.00 DEVELOPMENTAL DISABILITIES

568.10 ADMINISTRATION

Costs of the County Human Services Department or similar county office, responsible for administration of the Developmental Disabilities Program. Allowable costs include personnel and overhead costs directly related to the administration of the program, including such activities as program planning, budgeting, contracting, monitoring, evaluation, and coordination. Also included are departmental and county indirect and/or direct administrative costs, to the extent that such costs are appropriately allocated to the program using an established methodology consistent with grants management guidelines.

## 568.20 (RESERVED)

568.30 TRAINING EXPENSES568.31 Staff Training

Costs incurred by the program for planned, structured activities for the purpose of providing, or improving, or enhancing job-related knowledge and skills of staff, providers, volunteers, or interning students in the provision of developmental disabilities services.

568.32 Board Training

Costs incurred by the program for planned, structured activities designed to provide, improve, or enhance program-related skills of board and advisory committee members.

568.40 COMMUNITY INFORMATION ACTIVITIES

Costs incurred by the program for activities to inform and/or educate the general public about developmental disabilities and related services. Includes information and referral services; activities aimed at promoting public awareness and involvement; and community consultation, capacity building and organization activities.

## 568.50 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

### 568.51 Early Intervention Services

Services designed to meet the developmental needs of each infant and toddler eligible under the early intervention section (Part C) of Individuals with Disabilities Education Act (IDEA) and the needs of the family related to enhancing the child's development. Such services shall be planned, administered and delivered in accordance with federal law, federal regulations (Federal Register 34 CFR Part 303), and Catalogue of Federal Domestic Assistance (CFDA) Number 84.181.A. and with Washington's IDEA, Infant Toddler Early Intervention Program approved State Plan.

### 568.52 County Interagency Coordinating Council (CICC)

Services provided by the program to maintain and support a County Interagency Coordinating Council (CICC) that advises the local early intervention services contractor to implement and maintain a coordinated early intervention system and to facilitate coordination between the CICC, the State Interagency Coordinating Council (SICC), other councils, boards, local agencies and local governments. Services shall be provided in accordance with federal law, federal regulations (Federal Register 34 CFR Part 303), and Catalog of Federal Domestic Assistance (CFDA) Number 84.181.A. and with Washington's IDEA, ITEIP State Plan.

## 568.60 CONSUMER SUPPORT

### 568.61 Child Development Services (Birth to Three)

Counties, who provide Child Development Services (early intervention services) to eligible children, birth to three, and their families, must provide those services under the regulations implementing the Individuals with Disabilities Education Act (IDEA), Part C and Washington State's Infant Toddler Early Intervention Program Federally Approved Plan. This information can be viewed at <http://www1.dshs.wa.gov/iteip>. The services will be provided in collaboration with the Local Lead Agency and in accordance with the local early intervention plan and interagency agreement(s) per RCW 70.195.

Eligibility criteria for Child Development Services (early intervention services) are contained in Washington's Approved Plan, WAC 388-823-0810, and 0830.

#### 568.62 Group Supported Employment

Group Supported Employment services are a part of a pathway to Individual employment. These are supervised employment and training activities in regular business and industry settings for groups of no more than eight (8) workers with disabilities. The workers are individuals who have a demonstrated need for ongoing supervision and support in order to maintain employment. Typical program examples include enclaves, mobile crews, and other business-based programs employing small groups of workers with disabilities in integrated employment.

#### 568.63 Pre-Vocational Services

Pre-Vocational services are a part of a pathway to Individual Employment. Pre-Vocational services, often called sheltered workshops because of the segregated setting in which the work takes place, generally train groups of people with disabilities in the same setting.

#### 568.64 Individual Supported Employment

Individual Supported Employment services are a part of an individual's pathway to employment. These are placement and follow-up services necessary to help persons with developmental disabilities obtain and continue integrated, living wage employment in the community, in business, or industry. This service may include creating work opportunities through job development, support to the employee's supervisors and/or peer workers to enable them to support the person on the job, on-the-job training, and modification of work site or tasks.

#### 568.65 (Reserved)

#### 568.66 Person to Person

Person to Person services are a part of an individual's pathway to Individual employment. A combination of services and supports may be needed to assist people to:

- (a) Develop and implement self-directed services,
- (b) Develop a person centered employment plan,
- (c) Prepare an individualized budget,
- (d) Work and volunteer in the community, and/or obtain the generic community resources needed to achieve integration and employment.

568.67 Community Access

Community Access services are for people with developmental disabilities ages 62 and older who have retired. Services will assist individuals to participate in integrated activities, events and organizations in the local community in ways similar to others of retirement age.

## 568.68 (Reserved)

568.69 Adult Day Care

Adult Day Care services are available to clients who were served between December 1996 and December 2003 in Adult Day Health agencies and were subsequently determined ineligible for Levels II or III services (Adult Day Health). Level II and III services are licensed rehabilitation and skilled nursing services along with socialization. Level I services (Adult Day Care) are supervised day programs where frail and disabled adults can participate in social, educational, and recreational programs without the need for skilled nursing.

## 568.70 (RESERVED)

## 568.80 (RESERVED)

## 568.90 OTHER ACTIVITIES (Reserved for special projects and demonstrations).

## 568.91 (Reserved)

568.92 Administrative Infrastructure Projects

Projects in support of clients or that directly benefit a client(s).  
Examples include planning services and specialized staff training.

568.93 Start-up Projects

Projects that support an agency or directly benefit the agency. Examples include equipment purchases and agency administrative support.

568.94 Partnership Projects

The intent of the partnership project is to provide funding to counties to develop collaborative partnerships with school districts, employment providers, DVR, families, employers and other community collaborators needed to provide the employment supports and services young adults with developmental disabilities require to become employed during the school year they turn 21.